4 *July* 1822.

(Ireland.)

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[AS AMENDED BY THE COMMITTEE]

To continue the Duties of Customs payable on *British* Salt imported into *Ireland*; to repeal the Duties on Foreign Salt imported into *Ireland*; and to grant other Duties in lieu thereof.

Note.—*The Figures in the Margin denote the number of the Folios in the written Copy.*

Preamble.

1 WHEREAS by the several Acts passed in the Parliament of *Great Britain*, in the thirty-ninth and fortieth years of the reign of his late Majesty King *George* the Third, and in the Parliament of *Ireland*, in the fortieth year of his said late Majesty's reign, for the Union of *Great Britain* and *Ireland*, it was among other things enacted and provided, That for the period of twenty years from the Union, Salt, on importation into *Ireland* from *Great Britain*, should pay Duties not exceeding those which were then paid on importation into *Ireland*:

2 And whereas, by an Act made in the Parliament of the United Kingdom of *Great Britain* and *Ireland*, in the forty-fifth year of the reign of his said late Majesty, for granting certain Rates and Duties, and allowing certain Drawbacks and Bounties upon goods, wares and merchandize, imported into and exported from *Ireland*, it was amongst other things, enacted, That there should be raised, levied, collected and paid, upon the importation into *Ireland* from *Great Britain*, of Salt, being of the growth, produce or manufacture of *Great Britain*, the several and respective Duties following; that is to say, for and upon every bushel of White Salt, weighing fifty-six pounds, the sum of two shillings *Irish* currency; and for and upon every ton of Rock Salt, containing forty bushels, each bushel weighing sixty-five pounds, the sum of three pounds *Irish* currency:

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And whereas by an Act made in the first year of the reign of His present Majesty, intituled, " An Act to continue certain Duties on " several Articles, the manufacture of *Great Britain* or *Ireland* respec- " tively, on their importation into either country from the other," it was among other things declared and enacted, That the Duties payable on the importation of such Salt into *Ireland*, under or by virtue of any Act or Acts in force, immediately before the passing of the said last recited Act, should be and continue payable until further provision should be made by Parliament with respect to such Duties: And whereas it is expedient that the said Duties should continue in force; 3

Duties continued.

BE it therefore Declared and Enacted, by the KING's most Excellent MAJESTY, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, THAT the said several Duties of Two shillings *Irish* currency, for and upon every bushel of White Salt, and of Three pounds *Irish* currency, for and upon every ton of Rock Salt, the growth produce or manufacture of *Great Britain*, and imported into *Ireland*, granted and made payable by the said recited Act of the forty-fifth year of the reign of his said late Majesty, and so continued as aforesaid by the said recited Act of the first year of the reign of His present Majesty, shall be and remain and continue in force and payable until the fifth day of January one thousand eight hundred and twenty-five. 4

A Duty repealed.

And be it further Enacted, That from and after the fifth day of January one thousand eight hundred and twenty-three, the Duty of two shillings *Irish* currency per bushel, on the importation of Salt not being the growth, produce or manufacture of *Great Britain* imported into *Ireland*, and the drawback of two shillings per bushel, on the exportation of such Salt from *Ireland*, granted and imposed and allowed and made payable by an Act made in the fifty-fourth year of the reign of his said late Majesty King *George* the third, intituled, " An Act to grant to His Majesty Rates and " Duties, and to allow Drawbacks and Bounties on certain Goods " Wares and Merchandize, imported into and exported from *Ire-* " *land*, in lieu of former Rates and Duties, Drawbacks and Bounties," and by the Schedule marked (A.) to the said Act annexed, shall cease and determine, and be repealed, except only so far as relates to any arrear of such Duty due on the said fifth day of January one thousand eight hundred and twenty-three. 5

Duty imposed.

And be it further Enacted, That from and after the fifth day of January one thousand eight hundred and twenty-three, there shall be raised, levied, collected and paid, unto His Majesty, His Heirs and Successors, upon the importation into *Ireland* of any Salt, not being 6

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the growth produce or manufacture of *Great Britain*, which shall be imported into *Ireland* at any time after the said fifth day of January one thousand eight hundred and twenty-three, and before the fifth day of January one thousand eight hundred and twenty-five, or which having been imported into *Ireland*, at any time before the said fifth day of January one thousand eight hundred and twenty-three shall have been warehoused, without payment of duty, and which shall be taken out of such warehouse for consumption in *Ireland*, at any time after the said fifth day of January one thousand eight hundred and twenty-three, and before the fifth day of January one thousand eight hundred and twenty-five, a Duty of two shillings *Irish* currency, and from and after the fifth day of January one thousand eight hundred and twenty-five, a Duty of three-pence *Irish* currency and no more, on every bushel of Rock Salt weighing sixty-five pounds avordupois, and a like Duty of two shillings *Irish* currency, until the fifth day of January one thousand eight hundred and twenty-five, and of three-pence *Irish* currency, after the said fifth day of January one thousand eight hundred and twenty five, on every bushel of every other kind or species of Salt, not being Rock Salt, weighing fifty-six pounds avoirdupois, and that such Duties shall be in lieu and full satisfaction of all duty payable in *Ireland* upon the importation of such Salt,
7 under or by virtue of any Act or Acts of Parliament in force in *Ireland* at the time of the passing of this Act, and that the said Duty by this Act granted, shall be carried to and made part of the Consolidated Fund of the United Kingdom of *Great Britain* and *Ireland*.

Salt may be warehoused without payment of Duty.

Provided always, and be it Enacted, That any Foreign Salt or any Salt of the produce or manufacture of *Great Britain*, liable to the Duties continued or granted and imposed by this Act, which may be imported into *Ireland*, at any time after the said fifth day of January one thousand eight hundred and twenty-three, may, before payment of all or any part of the Duty payable on the importation thereof, be landed at such ports and places in *Ireland*, for the purpose of being warehoused or secured in any warehouse, store-house or cellar, and under such conditions, rules, regulations, restrictions and provisoes, as are provided contained or enacted, in and
8 by an Act made in the forty-sixth year of the reign of his late Majesty King *George* the third, intituled, "An Act more effectually to re-"gulate the collection of the Duties on Goods Wares and Merchandize "imported or exported into or from *Ireland*, and the payment of "Bounties, Allowances and Drawbacks thereon," with respect to the importing and warehousing of any Foreign Salt, or Salt the produce or manufacture of *Great Britain*, in like manner to all intents and purposes, as if all such conditions, rules, regulations, restrictions and provisoes had been repeated and re-enacted in this Act, except only so far as the same are altered by this Act, or by any other Act or Acts in force in *Ireland*.

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Salt may be exported from Warehouſe to Foreign Ports, Duty free.

And be it further Enacted, That it ſhall and may be lawful for any perſon or perſons, within twelve calendar months after the 9
importation and landing and warehouſing of any ſuch Salt, to take any ſuch Salt out of ſuch warehouſe for exportation, and to export the ſame from ſuch warehouſe to parts beyond the ſeas, without payment of any Duty thereon, upon entering into ſuch bond, and under ſuch rules, regulations and proviſions as are contained in the ſaid recited Act of the forty-ſixth year of his late Majeſty's reign, with reſpect to the exportation of Salt, the produce or manufacture of *Great Britain* and *Ireland*, and in an Act made in the forty-ſeventh year of his ſaid late Majeſty's reign, intituled, "An Act for "the encouraging the exportation of Salt from *Ireland*, or in any "other Act or Acts in force in *Ireland*."

Allowances on export of Iriſh Refined Salt made from Britiſh Rock Salt.

And be it further Enacted, That from and after the fifth day of January one thouſand eight hundred and twenty-three, upon the exportation from *Ireland*, of any Salt made and refined or manu- 10
factured in *Ireland*, from *Britiſh* Rock Salt, which ſhall have paid the Duties continued by this Act, there ſhall be allowed and paid to the maker manufacturer or refiner of ſuch Salt, by whom, or from whoſe manufactory ſuch Salt ſhall be exported, for every buſhel of ſuch refined Salt, weighing fifty-ſix pounds, the ſum of two ſhillings *Iriſh* currency, on all ſuch refined Salt, which ſhall be exported to any place except to *Great Britain*, and the ſum of one ſhilling and ſixpence *Iriſh* currency and no more, on all ſuch refined Salt which ſhall be exported to *Great Britain*, and that the ſaid allowances ſhall be paid in like manner, and under like regulations, as any drawbacks or allowances in the nature of drawbacks are paid and allowed, under or by virtue of any Act or Acts in force in *Ireland*; and that all Salt, on which any ſuch allowances ſhall be claimed, ſhall be exported, ſubject to the regulations and proviſions contained in the hereinbefore recited Act, made in the forty-ſixth year of his late Majeſty's reign, or in any other Act or Acts in force in *Ireland*: Provided always, That the amount of ſuch allowance on 11
ſuch refined Salt, the manufacture of *Ireland* exported to *Great Britain*, ſhall not in any caſe exceed the amount of the Duty actually paid by ſuch maker manufacturer or refiner of Salt, on the Rock Salt, the produce of *Great Britain* imported into *Ireland*, from which ſuch refined Salt ſhall have been made, to be proved to the ſatisfaction of the Commiſſioners of inland Excise and Taxes in *Ireland*, in ſuch manner as the ſaid Commiſſioners ſhall from time to time think proper to order and direct.

On export from Ireland of Foreign or Bay Salt, not having been warehouſed, the uſual Drawback ſhall be allowed.

And be it further Enacted, That upon the exportation from *Ireland*, except to *Great Britain*, of any Foreign or Bay Salt, which ſhall not have been warehouſed in *Ireland*, there ſhall be paid and allowed a drawback of all the Duties which ſhall have been paid on the

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12 the importation of the same, and that the said drawbacks shall be paid and allowed in like manner, and under the like regulations as other drawbacks are paid and allowed, under or by virtue of any Act or Acts in force in *Ireland*; and that all Salt on which such drawback shall be claimed shall be exported, subject to the regulations and provisions contained in the said recited Act of the forty-eighth year aforesaid, or in any other Act or Acts in force in *Ireland* relating to the exportation of Salt from *Ireland*.

Repeal of certain Acts.

And be it further Enacted, That from and after the said fifth day of January one thousand eight hundred and twenty-three, so much and such parts of the several Acts hereafter recited, as is and are hereinafter specified and set forth, shall be repealed; that is to say, so much of an Act made in the fifty-fourth year of the reign 13 of his said late Majesty King *George* the third, for continuing and amending several Acts for granting certain Rates and Duties, and allowing certain Drawbacks and Bounties on Goods, Wares and Merchandize imported into and exported from *Ireland*, whereby it is enacted, That upon the exportation from *Ireland* to any place except *Great Britain*, of any beef, pork, tongues, hams or bacon, salted in *Ireland* with Salt, which shall have paid the Duties imposed by the said Act, or with Salt the growth produce or manufacture of *Great Britain*, there shall be paid and allowed to the exporter of such beef, pork, tongues, hams, or bacon, an allowance or bounty in the way of drawback, for or in respect of the Duties charged on such Salt, 14 after the rate of One shilling *Irish* currency, for each and every One hundred pounds weight thereof; and also, so much of an Act made in the fifty-fifth year of his said late Majesty's reign, for granting Duties of Customs, and allowing Drawbacks and Bounties on certain Goods Wares and Merchandize imported into and exported from *Ireland*, whereby it is enacted, That upon the exportation from *Ireland* to any place except *Great Britain*, of any beef, pork, tongues, hams, or bacon, salted in *Ireland*, with Salt the growth produce or manufacture of *Ireland*, there shall be paid and allowed to the exporter, the like allowance or bounty, in the way of drawback, for or in respect of the Duties charged on such Salt, as was by law allowed and made 15 payable on beef, pork, tongues, hams and bacon, salted in *Ireland*, with Salt the growth produce or manufacture of *Great Britain*; and so much and such parts of the said several recited Acts, as is and are hereinbefore set forth, shall be and the same are hereby repealed accordingly, except only so far as may relate to any arrears of any bounty, allowance or sum of money, payable on the said fifth day of January one thousand eight hundred and twenty-three, under any of the said provisions in the said recited Acts, or any of them.

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Duties to be levied and paid as former Duties.

And be it further Enacted, That the Duties by this Act made payable, shall be raised, levied, collected, paid, and applied in the same manner and under such powers and authorities, penalties and forfeitures, and by such ways and methods, and under such rules and direc- 16
tions, as are appointed directed and expressed for the raising, collecting, levying, paying, applying and managing of Duties payable on goods, wares and merchandize imported into and exported from *Ireland*, or for the levying and applying any fines, penalties or forfeitures, in and by an Act of Parliament made in *Ireland* in the fourteenth and fifteenth years of the reign of King *Charles* the second, intituled, "An Act for "settling the Excise or new Impost upon His Majesty, His Heirs and "Successors, according to the Book of Rates therein inserted;" or in and by an Act made in the forty-sixth year of the reign of his late Majesty King *George* the third, intituled, "An Act to provide for the "better execution of the several Acts relating to the Revenues, Matters 17
"and things under the management of the Commissioners of Customs "and Port Duties, and of the Commissioners of Inland Excise and "Taxes in *Ireland*," or in and by any other Act or Acts in force in *Ireland*, relating to the revenue of Customs and Excise, or either of them, as fully and effectually to all intents and purposes, as if the same power and authorities, rules and directions, penalties and forfeitures were herein expressed and enacted, with the like remedy of appeal to and for the party or parties aggrieved, as in and by the said Act passed in the fourteenth and fifteenth years of the reign of King *Charles* the second, or in and by any other Act or Acts as aforesaid, is provided. 18

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3 Geo. IV.—Sess. 1822.

(Ireland.)

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[AS AMENDED BY THE COMMITTEE]

To continue the Duties of Customs payable on *British* Salt imported into *Ireland*; to repeal the Duties on Foreign Salt imported into *Ireland*; and to grant other Duties in lieu thereof.

Ordered, by The House of Commons, *to be Printed,*
4 *July* 1822.

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